

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues and Expenditures --
Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>
REVENUES			
Operating revenues			
Charges for services			
Solid waste charges	\$ 4,694,645	\$ 5,311,041	\$ 616,396
Methane recovery	601,000	539,641	(61,359)
Other operating	17,500	15,048	(2,452)
Total operating revenues	<u>\$ 5,313,145</u>	<u>\$ 5,865,730</u>	<u>\$ 552,585</u>
Nonoperating revenues			
Investment earnings	\$ -	\$ 336,438	\$ 336,438
Tire disposal tax	137,154	132,828	(4,326)
White goods disposal tax	60,272	47,828	(12,444)
Scrap tire grant	50,000	63,206	13,206
Total nonoperating revenues	<u>\$ 247,426</u>	<u>\$ 580,300</u>	<u>\$ 332,874</u>
Total revenues	<u>\$ 5,560,571</u>	<u>\$ 6,446,030</u>	<u>\$ 885,459</u>
EXPENDITURES			
Solid Waste Management			
Administration			
Salaries & employee benefits	\$ 137,420	\$ 135,650	\$ 1,770
Other operating	23,563	10,714	12,849
	<u>\$ 160,983</u>	<u>\$ 146,364</u>	<u>\$ 14,619</u>
Recycling			
Salaries & employee benefits	\$ -	\$ -	\$ -
Other operating	37,390	31,526	5,864
	<u>\$ 37,390</u>	<u>\$ 31,526</u>	<u>\$ 5,864</u>
Solid Waste Management Improvements			
Salaries & employee benefits	\$ -	\$ -	\$ -
Other operating	430,617	300,513	130,104
	<u>\$ 430,617</u>	<u>\$ 300,513</u>	<u>\$ 130,104</u>
Solid Waste Code Enforcement			
Salaries & employee benefits	\$ 35,579	\$ 33,440	\$ 2,139
Other operating	4,819	1,574	3,245
	<u>\$ 40,398</u>	<u>\$ 35,014</u>	<u>\$ 5,384</u>
Sanitary Landfill			
Salaries & employee benefits	\$ 917,732	\$ 916,702	\$ 1,030
Other operating	976,080	775,087	200,993
	<u>\$ 1,893,812</u>	<u>\$ 1,691,789</u>	<u>\$ 202,023</u>
Convenience Centers			
Salaries & employee benefits	\$ -	\$ -	\$ -
Other operating	314,726	288,212	26,514
	<u>\$ 314,726</u>	<u>\$ 288,212</u>	<u>\$ 26,514</u>
Household Hazardous Waste			

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	Budget	Actual	Over/Under
Salaries & employee benefits	\$ -	\$ -	\$ -
Other operating	37,684	32,250	5,434
	<u>\$ 37,684</u>	<u>\$ 32,250</u>	<u>\$ 5,434</u>
Blackburn Landfill - Methane Recovery			
Salaries & employee benefits	\$ 98,271	\$ 99,361	\$ (1,090)
Other operating	533,226	302,053	231,173
	<u>\$ 631,497</u>	<u>\$ 401,414</u>	<u>\$ 230,082</u>
Newton Landfill - Methane Recovery			
Salaries & employee benefits	\$ -	\$ -	\$ -
Other operating	17,997	-	17,997
	<u>\$ 17,997</u>	<u>\$ -</u>	<u>\$ 17,997</u>
Total operating expenditures	<u>\$ 3,565,104</u>	<u>\$ 2,927,082</u>	<u>\$ 638,022</u>
Capital outlay	<u>\$ 4,105,694</u>	<u>\$ 1,741,115</u>	<u>2,364,579</u>
Total expenditures	<u>\$ 7,670,798</u>	<u>\$ 4,668,197</u>	<u>\$ 3,002,601</u>
Excess of revenues over (under) expenditures	<u>\$ (2,110,227)</u>	<u>\$ 1,777,833</u>	<u>\$ 3,888,059</u>
OTHER FINANCING SOURCES (USES)			
Fund balance appropriated	<u>\$ 2,110,227</u>	<u>-</u>	<u>(2,110,227)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,777,833</u>	<u>\$ 1,777,833</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Net change in fund balance		<u>\$ 1,777,833</u>	
Reconciling items			
Capital outlay		\$ 1,741,115	
Depreciation		(1,857,865)	
(Increase) decrease in accrued landfill closure and postclosure care costs		(610,343)	
(Increase) decrease in compensated absences		(1,091)	
Total Reconciling Items		<u>\$ (728,184)</u>	
Income before operating transfers (Exhibit 4) (full accrual)		<u>\$ 1,049,649</u>	